

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WHITING</div> <div>CITY OF WHITING, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206701000000</div> <div>Whiting City</div> <div>605 Whittier Street</div> <div>Whiting, IA 51063</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		172,775		172,775	169,182
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		172,775		172,775	169,182
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		69,447	0	69,447	63,561
Licenses and permits		1,458	0	1,458	1,000
Use of money and property		1,146	459	1,605	1,500
Intergovernmental		109,490	0	109,490	104,242
Charges for fees and service		83,310	207,828	291,138	294,000
Special assessments		0	0	0	0
Miscellaneous		47,076	0	47,076	21,000
Other financing sources		0	30,000	30,000	60,000
Total revenues and other sources		484,702	238,287	722,989	714,485
Expenditures and Other Financing Uses					
Public safety		65,791	0	65,791	73,500
Public works		150,722	0	150,722	186,000
Health and social services		0	0	0	0
Culture and recreation		94,746	0	94,746	90,775
Community and economic development		2,500	0	2,500	2,500
General government		36,043	0	36,043	67,200
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		349,802	0	349,802	419,975
Business type activities		0	204,288	204,288	220,000
Total ALL expenditures		349,802	204,288	554,090	639,975
Other financing uses, including transfers out		30,000	0	30,000	60,000
Total ALL expenditures/And other financing uses		379,802	204,288	584,090	699,975
Excess revenues and other sources over (Under) Expenditures/And other financing uses		104,900	33,999	138,899	14,510
Beginning fund balance July 1, 2014		352,943	138,829	491,772	353,938
Ending fund balance June 30, 2015		457,843	172,828	630,671	368,448
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 191,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,302,542
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WHITING						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	172,775						172,775			172,775	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	172,775	0		0	0		172,775		T01	172,775	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	172,775	0		0	0	0	172,775			172,775	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,493						3,493		T15	3,493	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,020						1,020		T19	1,020	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		64,934					64,934		T09	64,934	14
15	TOTAL OTHER CITY TAXES	4,513	64,934	0	0	0	0	69,447	0		69,447	15
16	Section B - LICENSES AND PERMITS	1,458						1,458		T29	1,458	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	472	24					496	459	U20	955	18
19	Rents and royalties	650						650		U40	650	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,122	24	0	0	0	0	1,146	459		1,605	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WHITING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		79,235					79,235		C46	79,235	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,181						2,181		C89	2,181	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,181	79,235	0	0	0	0	81,416	0		81,416	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	5,474						5,474		D89	5,474	64
65	Township contributions	22,600						22,600		D89	22,600	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	28,074	0	0	0	0	0	28,074	0		28,074	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,255	79,235	0	0	0	0	109,490	0		109,490	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	91,096	A91	91,096	73
74	Sewer							0	116,732	A8Ø	116,732	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	83,310						83,310		A81	83,310	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WHITING						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	83,310	0	0	0	0	0	83,310	207,828		291,138	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	9,741						9,741		U99	9,741	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	600						600		U11	600	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Fire Department	15,085						15,085			15,085	114				
115	Rescue Department	4,895						4,895			4,895	115				
116	General	16,755						16,755			16,755	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	47,076	0	0	0	0	0	47,076	0		47,076	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF WHITING		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	340,509	144,193	0	0	0	0	484,702	208,287		692,989	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0	30,000		30,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	30,000		30,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	340,509	144,193	0	0	0	0	484,702	238,287		722,989	132
133												133
134	Beginning fund balance July 1, 2014	190,514	162,429	0	0			352,943	138,829		491,772	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	531,023	306,622	0	0	0	0	837,645	377,116		1,214,761	136
137												137
138												138
139												139
140												140
141												141
142												142
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158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF WHITING							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	23,909						23,909		E62	23,909	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	38,508						38,508		E24	38,508	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,374						3,374		E32	3,374	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	65,791	0	0	0	0	0	65,791			65,791	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WHITING						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	3,397	65,303					68,700		E44	68,700	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	10,214						10,214		E44	10,214	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	71,808						71,808		E81	71,808	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	85,419	65,303	0	0	0	0	150,722			150,722	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WHITING							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WHITING						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	68,251						68,251		E52	68,251	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,611						10,611		E61	10,611	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,164						9,164		E03	9,164	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,870						2,870		E61	2,870	135
136	Other culture and recreation	3,850						3,850		E61	3,850	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	94,746	0	0	0	0	0	94,746			94,746	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,500						2,500		E89	2,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	2,500	0	0	0	0	0	2,500			2,500	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WHITING						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,660						3,660		E29	3,660	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,245						8,245		E23	8,245	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,975						5,975		E25	5,975	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,163						18,163		E31	18,163	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	36,043	0	0	0	0	0	36,043			36,043	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	284,499	65,303	0	0	0	0	349,802			349,802	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WHITING						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								71,181	E91	71,181	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								133,107	E80	133,107	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WHITING						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								204,288		204,288	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	284,499	65,303	0	0	0	0	349,802	204,288		554,090	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out		30,000					30,000			30,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	30,000	0	0	0	0	30,000	0		30,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	284,499	95,303	0	0	0	0	379,802	204,288		584,090	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		211,319					211,319			211,319	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	246,524						246,524			246,524	267
268	Total Governmental	246,524	211,319	0	0	0	0	457,843			457,843	268
269	Proprietary								172,828		172,828	269
270	Total ending fund balance June 30, 2015	246,524	211,319	0	0	0	0	457,843	172,828		630,671	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	531,023	306,622	0	0	0	0	837,645	377,116		1,214,761	271
272												272

<div>Part III</div>		<div>INTERGOVERNMENTAL EXPENDITURES</div>		<div>CITY OF WHITING</div>	
<div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>					
<div>Purpose</div>		<div>Amount paid to other local governments</div>		<div>Purpose</div>	
<div>Correction.....</div>		<div>M05 \$</div>		<div>Highways.....</div>	
<div>Health.....</div>		<div>M32</div>		<div>All other.....</div>	
<div>Highways.....</div>		<div>M44</div>		<div>L44 \$</div>	
<div>Transit subsidies.....</div>		<div>M94</div>		<div>L89 \$</div>	
<div>Libraries.....</div>		<div>M52</div>			
<div>Police protection.....</div>		<div>M62</div>			
<div>Sewerage.....</div>		<div>M80</div>			
<div>Sanitation.....</div>		<div>M81 35,814</div>			
<div>All other.....</div>		<div>M89 \$</div>			

<div>Part IV</div>		<div>SALARIES AND WAGES</div>	
<div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>			
		<div>Amount - Omit cents</div>	
<div>Total salaries and wages paid.....</div>		<div>Z00 \$</div>	<div>131,641</div>

<div>Part V</div>		<div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div>						
<div>A. Long-term debt</div>		<div>Debt during the fiscal year</div>		<div>Debt Outstanding JUNE 30, 2015</div>				<div>Interest paid this year</div>
<div>Purpose</div>	<div>Debt outstanding JULY 1, 2014 (a)</div>	<div>Issued</div>	<div>Retired</div>	<div>General obligation</div>	<div>TIF revenue</div>	<div>Revenue</div>	<div>Other</div>	
		<div>(b)</div>	<div>(c)</div>	<div>(d)</div>	<div>(e)</div>	<div>(f)</div>	<div>(g)</div>	
<div>1. Water utility</div>	<div>19U \$</div>	<div>29U \$</div>	<div>39U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>49U \$</div>	<div>I91 \$</div>
<div>2. Sewer utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>3. Electric utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I92</div>
<div>4. Gas utility</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I93</div>
<div>5. Transit-bus</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>		<div>I94</div>
<div>6. Industrial Revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>I89</div>
<div>7. Mortgage revenue</div>	<div>19T</div>	<div>24T</div>	<div>34T</div>		<div>44T</div>	<div>44T</div>		<div>I89</div>
<div>8. TIF revenue</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>9. Other-Specify</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>10. Iowa Finance Authority</div>	<div>19U 209,000</div>	<div>29U</div>	<div>39U 18,000</div>	<div>49U</div>	<div>49U</div>	<div>49U 191,000</div>	<div>49U</div>	<div>I89 4,964</div>
<div>11.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>12.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>13.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>14.</div>	<div>19U</div>	<div>29U</div>	<div>39U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>49U</div>	<div>I89</div>
<div>Total long-term debt</div>	<div>209,000</div>	<div>0</div>	<div>18,000</div>	<div>0</div>	<div>0</div>	<div>191,000</div>	<div>0</div>	<div>4,964</div>

<div>B. Short-term debt</div>		<div>Amount - Omit cents</div>	
<div>Outstanding as of JULY 1, 2014</div>		<div>61V \$</div>	<div>0</div>
<div>Outstanding as of JUNE 30, 2015</div>		<div>64V \$</div>	<div>0</div>

<div>Part VI</div>		<div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div>		
<div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div>		<div>Amount - Omit cents</div>		
<div>\$</div>		<div>26,050,848</div>	<div>x .05 = \$</div>	<div>1,302,542</div>

<div>Part VII</div>		<div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div>				
<div>Type of asset</div>	<div>Amount - Omit cents</div>					
	<div>Bond and interest funds (a)</div>	<div>Bond construction funds (b)</div>	<div>Pension/retirement funds (c)</div>	<div>all other funds (d)</div>	<div>Total (e)</div>	
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	<div>W01</div>	<div>W31</div>	<div>W61</div>			
	<div>\$</div>	<div>\$</div>		<div>630,671</div>	<div>630,671</div>	
<div>REMARKS</div>					<div>V98</div>	